



ARKANSAS

**Department of Finance and Administration**

**Sales and Use Tax Section**

P. O. Box 1272, Little Rock, AR 72203-1272 (501) 682-7104

FORM **ST-1**

For Office Use

## Application for Sales and Use Tax Permit

Applicants must answer **ALL** of the requested information fields in order to receive a permit for business in Arkansas.

Complete form in **BLUE** or **BLACK** ink **ONLY**

1. \_\_\_\_\_  
Name of Business (DBA)
2. \_\_\_\_\_  
Corporate Name or Partnership Name
3. \_\_\_\_\_  
Location – Street Address of Business (Not P. O. Box)
4. \_\_\_\_\_  
Location – Street Address of Business (if additional space is needed)
5. \_\_\_\_\_  
City ST Zip Code County (if in Arkansas)
6. \_\_\_\_\_  
Business Location Phone Number Ext
7. \_\_\_\_\_  
Mailing Address (if different from Location Address)
8. \_\_\_\_\_  
Mailing Address (if additional space is needed)
9. \_\_\_\_\_  
City ST Zip Code
10. \_\_\_\_\_  
Owner/Home Office Phone Number Ext
11. \_\_\_\_\_  
Federal ID
12. \_\_\_\_\_  
Name of Owner/Officer or Partner First MI Last  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Mailing Address of Owner  
\_\_\_\_\_  
Mailing Address of Owner  
\_\_\_\_\_  
City ST Zip Code SSN
13. \_\_\_\_\_  
Name of Owner/Officer or Partner First MI Last  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Mailing Address of Owner  
\_\_\_\_\_  
Mailing Address of Owner  
\_\_\_\_\_  
City ST Zip Code SSN
14. List exactly the products sold or type of service rendered. \_\_\_\_\_

15. What's the dollar value of your inventory? \_\_\_\_\_

16. What's the dollar value of your fixtures and equipment? \_\_\_\_\_

17. Date you will begin your business? \_\_\_\_\_  
mm/dd/yyyy

18. Check type of business: Retail ☐ Wholesale ☐

**CHECK TYPE OF BUSINESS ENTITY:**

19. Corporation ☐ S Corporation ☐ Individual ☐ Partnership ☐  
LLC ☐ LLP ☐ Government ☐

20. Date Arkansas Incorporated? \_\_\_\_\_  
mm/dd/yyyy

21. Please check one: Inside city limits ☐ Outside city limits ☐

22. Does this business sell or serve alcohol? \_\_\_\_\_ Is this a private club? \_\_\_\_\_  
If YES, please furnish the ABC number under which you are operating. \_\_\_\_\_

23. Does this business sell tobacco products? \_\_\_\_\_

24. Do you operate more than one business in Arkansas? \_\_\_\_\_ If YES, please list all locations, names, addresses and permit numbers on a separate schedule.

25. Did you purchase an established business? \_\_\_\_\_ If YES, give the name and permit number of the business. **(attach bill of sale)**

\_\_\_\_\_  
Former business name

\_\_\_\_\_  
Former business permit number

26. Did you purchase the inventory, fixtures, or equipment of a business? \_\_\_\_\_

27. Are you leasing the property? \_\_\_\_\_ If YES, attach a copy of the lease agreement.

28. If you operate an out-of-state business; do you perform any type of repair or service within the state of Arkansas? \_\_\_\_\_  
If YES, please list exactly the repair or service performed.

**Important Information**

**A) A \$50.00 FEE IS REQUIRED OF ALL ARKANSAS VENDORS ON A RETAIL OR WHOLESALE BASIS.**

Out of state vendors that lease property into Arkansas or perform taxable services in Arkansas are required to pay the \$50 registration fee. Please make check payable to **Department of Finance and Administration**.

**B) The former owner of a business must surrender the permit, and report and pay all taxes due by the business through the transfer date. A lien will attach to the stock and fixtures to secure the State of Arkansas for delinquent taxes and is enforceable against purchaser.**

**C) Arkansas Code Annotated 26-52-207 states that the tax liability of the former owner transfers to the new owner when the business is sold. No permit will be issued to the new owner until all tax liability is paid.**

**I DECLARE UNDER PENALTY OF PERJURY, THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING SCHEDULES) HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE APPLICATION.**

\_\_\_\_\_  
Original Signature of Owner/Partner/Officer

\_\_\_\_\_  
Printed Name of Owner/Partner/Officer

\_\_\_\_\_  
Date

**FOR OFFICE USE ONLY - DO NOT WRITE IN THIS SPACE**

SALES ☐ USE ☐ MD ☐ LE ☐ AV ☐ TEX ☐ SIC: \_\_\_\_\_

ACCT: \_\_\_\_\_ COUNTY CODE: \_\_\_\_\_ LOC CODE: \_\_\_\_\_ PREVIOUS ACCT: \_\_\_\_\_

BONDED: \_\_\_\_\_ ISSUED BY: \_\_\_\_\_ DATE: \_\_\_\_\_ PAID BY: \_\_\_\_\_  
cash/check/money order

# Arkansas Application for Permit Instructions - FORM ST-1

## GENERAL INSTRUCTIONS

Please **PRINT** or **TYPE** all information on this form in blue or black ink. Do not add additional blocks or change this form.

## LINE-BY-LINE INSTRUCTIONS.

- Line 1. Insert the name of your business **as shown to the public**.
- Line 2. Insert your corporate name if this business is a corporation, sub chapter S corporation, or LLC.
- Line 3. Insert street address where your business is **physically located**. Not your mailing address. Out of state businesses: If you have an Arkansas location, that address would go here.
- Line 4. If your location address takes two lines, then use this line to complete your address.
- Line 5. Insert your city, state, zip code and county of your business location.
- Line 6. Insert the phone number of the store location listed above.
- Line 7. Insert the mailing address of your business if different than location address.
- Line 8. Additional space if mailing address takes two lines.
- Line 9. Insert city, state and zip code of your mailing address.
- Line 10. Insert owner's home phone, if business is a sole proprietorship. Insert corporate (home office) phone if a corporation.
- Line 11. Insert your federal ID number if your business has one. If your business does not have a federal ID number, then insert the owner's SSN. **Corporations, legal, partnerships, LLCs and LLPs must have a Federal Identification Number before the permit will be issued.**
- Line 12. Insert the owner's name, title (President, Vice-President, etc.), mailing address and SSN on these lines. If a corporation, insert corporate officer information. If a partnership, insert partner information. Round owner percentage off to nearest whole number. **(All owners, partners and officers must be listed.)**
- Line 13. Same as line 12  
If you need additional owner/partner/officer spaces, use form ST-1-A
- Line 14. List the product(s) you sell or the service that you render. **Please be specific.**
- Line 15. Enter the dollar value of inventory. If not known exactly, please estimate.
- Line 16. Enter the dollar value of fixtures and equipment. If not known exactly, please estimate.
- Line 17. Insert the date you will begin your business. If the actual date is not known, then estimate a date that you believe you will begin your business. **NOTE: Do not submit this application if more than sixty days prior to opening date.**
- Line 18. Mark an "X" in the appropriate box, you may select both boxes. Wholesale means you make no sales to the final consumer, all sales are made to businesses that will resell the product.
- Line 19. Mark an "X" in the appropriate box.

- Line 20. Insert the date your business was incorporated by the State of Arkansas. If your business is not a corporation, skip this line.
- Line 21. Mark an "X" in the appropriate box.
- Line 22. Answer the question with either "Yes" or "No". If yes, furnish the previous owner(s) and ABC permit information. Answer private club question with "Yes" or "No".
- Line 23. Answer the question with either "Yes" or "No"
- Line 24. If you answer "YES" to this question, you must list all of your businesses, permit numbers and locations on a separate page and attach them to this application.
- Line 25. Answer the question with either "Yes" or "No". If you answer yes, you must provide the name and permit number of the person from whom you purchased the business. Answer "Yes" or "No" to the purchase of inventory, fixtures, or equipment. Enter dollar amount of inventory and fixtures. (You may estimate this amount.)
- Line 26. Answer this question, "YES" or "NO".
- Line 27. Answer this question, "Yes" or "No". If "Yes" - attached Lease Agreement.
- Line 28. Out of state businesses: Answer this question "YES" or "NO". If "YES", then indicate the type of service or repair work performed. **Please be specific.**

---

**ALL QUESTIONS MUST BE ANSWERED** for the application to be accepted.

You must sign and date the application for it to be complete and accepted by the department. The application must have the **original** signature of an owner, partner or officer listed on the application.

**NOTE: GROSS RECEIPTS (Sales Tax) APPLICANTS AND OUT OF STATE BUSINESSES PERFORMING TAXABLE SERVICES OR LEASING TANGIBLE PERSONAL PROPERTY INTO ARKANSAS:**

ATTACH A CHECK FOR THE **\$50.00** NON-REFUNDABLE FEE TO THIS APPLICATION. MAKE CHECKS PAYABLE TO: **Department of Finance and Administration**. FAILURE TO ATTACH THE FEE WILL CAUSE DELAYS IN ISSUING YOUR PERMIT.

Visit our web site for more information about Sales Tax: **[www.state.ar.us/salestax](http://www.state.ar.us/salestax)**